

SENATE BILL 1421

By Stewart

AN ACT to amend Tennessee Code Annotated, Section  
67-4-1703, relative to persons licensed or  
registered to engage in certain professions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1703, is amended by adding  
the following as a new subsection thereto:

(d)

(1) For persons initially licensed or registered after the effective date of  
this act, the privilege tax established by this part is due and payable annually.

The privilege tax established shall be:

(A) For persons licensed or registered for less than three (3) years.....\$150;

(B) For persons licensed or registered for 3 – 5 years.....\$300;

and

(C) For persons licensed or registered for more than five (5) years.....\$400.

(2) A person subject to this part shall pay four hundred dollars (\$400)  
annually unless satisfactory proof is provided to the commissioner of revenue  
that such person has been licensed or registered for not more than five (5) years.

(3) This subsection (d) shall not be applicable to persons whose  
registration or license has been suspended, placed in retirement, or otherwise  
rendered inactive.

SECTION 2. Tennessee Code Annotated, Section 67-4-1703, is amended by adding  
the following language to the beginning of subsection (a):

Except as provided in subsection (d),

SECTION 3. This act shall take effect July 1, 2009, the public welfare requiring it and shall apply to persons licensed or registered after such date.